

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 27th October, 2017

No. 518

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 46/2017-State Tax

Dated: 13th October, 2017

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 10 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017) the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No.8/2017-State Tax, dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, *vide* number 299, dated the 6th July, 2017, namely:-

In the said notification,-

- (i) for the words "seventy-five lakh rupees", the words, "one crore rupees" shall be substituted;
- (ii) for the words "fifty lakh rupees", the words, "seventy-five lakh rupees" shall be substituted;

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**